

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP) to Actual**

For the Year Ended

December 31, 2008

	Special Revenue Fund Emergency Services		
	Budget	Actual Amounts	Variance with Final Budget- Positive (Negative)
	Final		
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	184,550	216,921	32,371
Charges for Services	-	-	-
Fines & Forfeits	-	-	-
Miscellaneous	-	88,525	88,525
Total Revenues	184,550	305,446	120,896
Expenditures			
Current:			
General Government Services	-	-	-
Security of Persons & Property	407,455	313,811	93,644
Utilities & Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Mental & Physical Health	-	-	-
Culture & Recreation	-	-	-
Debt Service:	-	-	-
Principal	-	-	-
Interest & Other Debt Service	-	-	-
Capital Outlays	20,000	12,120	7,880
Total Expenditures	427,455	325,931	101,524
Excess of Revenues Over (Under) Expenditures	(242,905)	(20,485)	222,420
Other Financing Sources/(Uses)			
Insurance Recoveries	-	-	-
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	227,415	227,415	-
Transfers-Out	-	-	-
Total Other Financing Sources/(Uses)	227,415	227,415	-
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	(15,490)	206,930	222,420
Fund Balance as of January 1	51,953	51,953	-
Fund Balance as of December 31	\$ 36,463	\$ 258,883	\$ 222,420

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP) to Actual**

For the Year Ended

December 31, 2008

**Special Revenue Fund
Veterans' Relief**

	Budget		Variance with
	Final	Actual Amounts	Final Budget- Positive (Negative)
Revenues			
Taxes	\$ 120,157	\$ 121,148	\$ 991
Licenses & Permits	-	-	-
Intergovernmental	300	115	(185)
Charges for Services	-	-	-
Fines & Forfeits	-	-	-
Miscellaneous	4,000	2,597	(1,403)
Total Revenues	124,457	123,860	(597)
Expenditures			
Current:			
General Government Services	-	-	-
Security of Persons & Property	-	-	-
Utilities & Environment	-	-	-
Transportation	-	-	-
Economic Environment	157,578	145,766	11,812
Mental & Physical Health	-	-	-
Culture & Recreation	-	-	-
Debt Service:	-	-	-
Principal	-	-	-
Interest & Other Debt Service	-	-	-
Capital Outlays	-	-	-
Total Expenditures	157,578	145,766	11,812
Excess of Revenues Over (Under) Expenditures	(33,121)	(21,906)	11,215
Other Financing Sources/(Uses)			
Insurance Recoveries			
Proceeds from Sale of Capital Assets	7,500	9,718	2,218
Transfers-In	-	-	-
Transfers-Out	-	-	-
Total Other Financing Sources/(Uses)	7,500	9,718	2,218
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	(25,621)	(12,188)	13,433
Fund Balance as of January 1	109,909	109,909	-
Fund Balance as of December 31	\$ 84,288	\$ 97,721	\$ 13,433

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP) to Actual**

For the Year Ended

December 31, 2008

	Special Revenue Fund Social Services		
	Budget	Actual Amounts	Variance with Final Budget- Positive (Negative)
	Final		
Revenues			
Taxes	\$ 180,180	\$ 178,165	\$ (2,015)
Licenses & Permits	-	-	-
Intergovernmental	2,111,243	1,967,832	(143,411)
Charges for Services	364,000	286,805	(77,195)
Fines & Forfeits	-	-	-
Miscellaneous	10,531	20,221	9,690
Total Revenues	2,665,954	2,453,023	(212,931)
Expenditures			
Current:			
General Government Services	-	-	-
Security of Persons & Property	49,640	49,871	(231)
Utilities & Environment	-	-	-
Transportation	-	-	-
Economic Environment	810,151	633,149	177,002
Mental & Physical Health	1,993,474	1,970,926	22,548
Culture & Recreation	-	-	-
Debt Service:	-	-	-
Principal	-	-	-
Interest & Other Debt Service	-	-	-
Capital Outlays	-	-	-
Total Expenditures	2,853,265	2,653,946	199,319
Excess of Revenues Over (Under) Expenditures	(187,311)	(200,923)	(13,612)
Other Financing Sources/(Uses)			
Insurance Recoveries			
Proceeds from Sale of Capital Assets	15,000	14,302	(698)
Transfers-In	204,775	204,775	-
Transfers-Out	(34,000)	(34,000)	-
Total Other Financing Sources/(Uses)	185,775	185,077	(698)
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	(1,536)	(15,846)	(14,310)
Fund Balance as of January 1	1,405,751	1,405,751	-
Fund Balance as of December 31	\$ 1,404,215	\$ 1,389,905	\$ (14,310)

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP) to Actual**

For the Year Ended

December 31, 2008

	Special Revenue Fund Law Library		
	Budget	Actual Amounts	Variance with Final Budget- Positive (Negative)
	Final		
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	44,258	37,778	(6,480)
Fines & Forfeits	-	-	-
Miscellaneous	-	-	-
Total Revenues	44,258	37,778	(6,480)
Expenditures			
Current:			
General Government Services	72,871	71,820	1,051
Security of Persons & Property	-	-	-
Utilities & Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Mental & Physical Health	-	-	-
Culture & Recreation	-	-	-
Debt Service:	-	-	-
Principal	-	-	-
Interest & Other Debt Service	-	-	-
Capital Outlays	-	-	-
Total Expenditures	72,871	71,820	1,051
Excess of Revenues Over (Under) Expenditures	(28,613)	(34,042)	(5,429)
Other Financing Sources/(Uses)			
Insurance Recoveries	-	-	-
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	29,534	29,534	-
Transfers-Out	-	-	-
Total Other Financing Sources/(Uses)	29,534	29,534	-
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	921	(4,508)	(5,429)
Fund Balance as of January 1	2,334	2,334	-
Fund Balance as of December 31	\$ 3,255	\$ (2,174)	\$ (5,429)

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP) to Actual**

For the Year Ended

December 31, 2008

**Special Revenue Fund
SW Washington Fair**

	Budget		Variance with
	Final	Actual Amounts	Final Budget- Positive (Negative)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	46,000	47,160	1,160
Charges for Services	510,000	434,938	(75,062)
Fines & Forfeits	-	-	-
Miscellaneous	444,800	364,781	(80,019)
Total Revenues	1,000,800	846,879	(153,921)
Expenditures			
Current:			
General Government Services	-	-	-
Security of Persons & Property	-	-	-
Utilities & Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Mental & Physical Health	-	-	-
Culture & Recreation	1,331,237	1,251,506	79,731
Debt Service:	-	-	-
Principal	-	-	-
Interest & Other Debt Service	-	-	-
Capital Outlays	-	-	-
Total Expenditures	1,331,237	1,251,506	79,731
Excess of Revenues Over (Under) Expenditures	(330,437)	(404,627)	(74,190)
Other Financing Sources/(Uses)			
Insurance Recoveries	-	-	-
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	474,829	474,829	-
Transfers-Out	-	-	-
Total Other Financing Sources/(Uses)	474,829	474,829	-
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	144,392	70,202	(74,190)
Fund Balance as of January 1	23,902	23,902	-
Fund Balance as of December 31	\$ 168,294	\$ 94,104	\$ (74,190)

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP) to Actual**

For the Year Ended

December 31, 2008

	Special Revenue Fund Communications		
	Budget Final	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues			
Taxes	\$ 460,000	\$ 499,721	\$ 39,721
Licenses & Permits	-	-	-
Intergovernmental	1,183,625	1,119,264	(64,361)
Charges for Services	376,378	374,418	(1,960)
Fines & Forfeits	-	-	-
Miscellaneous	261,000	255,629	(5,371)
Total Revenues	2,281,003	2,249,032	(31,971)
Expenditures			
Current:			
General Government Services	-	-	-
Security of Persons & Property	2,546,214	2,439,537	106,677
Utilities & Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Mental & Physical Health	-	-	-
Culture & Recreation	-	-	-
Debt Service:	-	-	-
Principal	-	-	-
Interest & Other Debt Service	-	-	-
Capital Outlays	50,000	46,945	3,055
Total Expenditures	2,596,214	2,486,482	109,732
Excess of Revenues Over (Under) Expenditures	(315,211)	(237,450)	77,761
Other Financing Sources/(Uses)			
Insurance Recoveries	-	-	-
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	-	7,931	7,931
Transfers-Out	-	-	-
Total Other Financing Sources/(Uses)	-	7,931	7,931
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	(315,211)	(229,519)	85,692
Fund Balance as of January 1	1,757,994	1,757,994	-
Fund Balance as of December 31	\$ 1,442,783	\$ 1,528,475	\$ 85,692

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP) to Actual**

For the Year Ended

December 31, 2008

	Special Revenue Fund Treasurer's O & M		
	Budget	Actual Amounts	Variance with Final Budget- Positive (Negative)
	Final		
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	78,332	67,863	(10,469)
Fines & Forfeits	-	-	-
Miscellaneous	11,513	8,745	(2,768)
Total Revenues	89,845	76,608	(13,237)
Expenditures			
Current:			
General Government Services	106,137	89,716	16,421
Security of Persons & Property	-	-	-
Utilities & Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Mental & Physical Health	-	-	-
Culture & Recreation	-	-	-
Debt Service:	-	-	-
Principal	-	-	-
Interest & Other Debt Service	-	-	-
Capital Outlays	-	-	-
Total Expenditures	106,137	89,716	16,421
Excess of Revenues Over (Under) Expenditures	(16,292)	(13,108)	3,184
Other Financing Sources/(Uses)			
Insurance Recoveries	-	-	-
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	-	-	-
Transfers-Out	-	-	-
Total Other Financing Sources/(Uses)	-	-	-
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	(16,292)	(13,108)	3,184
Fund Balance as of January 1	90,323	90,323	-
Fund Balance as of December 31	\$ 74,031	\$ 77,215	\$ 3,184

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP) to Actual**

For the Year Ended

December 31, 2008

	Special Revenue Fund Drug Control		
	Budget	Actual Amounts	Variance with Final Budget- Positive (Negative)
	Final		
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines & Forfeits	34,000	24,934	(9,066)
Miscellaneous	-	-	-
Total Revenues	34,000	24,934	(9,066)
Expenditures			
Current:			
General Government Services	650	-	650
Security of Persons & Property	-	-	-
Utilities & Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Mental & Physical Health	-	-	-
Culture & Recreation	-	-	-
Debt Service:	-	-	-
Principal	-	-	-
Interest & Other Debt Service	-	-	-
Capital Outlays	-	-	-
Total Expenditures	650	-	650
Excess of Revenues Over (Under) Expenditures	33,350	24,934	(8,416)
Other Financing Sources/(Uses)			
Insurance Recoveries	-	-	-
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	-	-	-
Transfers-Out	(33,500)	(25,500)	8,000
Total Other Financing Sources/(Uses)	(33,500)	(25,500)	8,000
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	(150)	(566)	(416)
Fund Balance as of January 1	921	921	-
Fund Balance as of December 31	\$ 771	\$ 355	\$ (416)

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP) to Actual**

For the Year Ended

December 31, 2008

	Special Revenue Fund Community Development		
	Budget	Actual Amounts	Variance with Final Budget- Positive (Negative)
	Final		
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	1,344,000	865,053	(478,947)
Intergovernmental	151,430	38,155	(113,275)
Charges for Services	1,137,500	674,475	(463,025)
Fines & Forfeits	-	-	-
Miscellaneous	61,400	1,765	(59,635)
Total Revenues	2,694,330	1,579,448	(1,114,882)
Expenditures			
Current:			
General Government Services	-	-	-
Security of Persons & Property	1,601,570	1,328,655	272,915
Utilities & Environment	-	-	-
Transportation	-	-	-
Economic Environment	1,072,586	1,052,559	20,027
Mental & Physical Health	-	-	-
Culture & Recreation	-	-	-
Debt Service:	-	-	-
Principal	-	-	-
Interest & Other Debt Service	-	-	-
Capital Outlays	-	-	-
Total Expenditures	2,674,156	2,381,214	292,942
Excess of Revenues Over (Under) Expenditures	20,174	(801,766)	(821,940)
Other Financing Sources/(Uses)			
Insurance Recoveries	-	-	-
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	600,000	600,000	-
Transfers-Out	-	-	-
Total Other Financing Sources/(Uses)	600,000	600,000	-
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	620,174	(201,766)	(821,940)
Fund Balance as of January 1	313,644	313,644	-
Fund Balance as of December 31	\$ 933,818	\$ 111,878	\$ (821,940)

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP) to Actual**

For the Year Ended

December 31, 2008

Special Revenue Fund Chehalis Basin Flood Authority			
	Budget		Variance with
	Final	Actual Amounts	Final Budget- Positive (Negative)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	2,500,000	167,063	(2,332,937)
Charges for Services	-	-	-
Fines & Forfeits	-	-	-
Miscellaneous	-	-	-
Total Revenues	2,500,000	167,063	(2,332,937)
Expenditures			
Current:			
General Government Services	-	-	-
Security of Persons & Property	-	-	-
Utilities & Environment	-	-	-
Transportation	-	-	-
Economic Environment	2,500,000	172,442	2,327,558
Mental & Physical Health	-	-	-
Culture & Recreation	-	-	-
Debt Service:	-	-	-
Principal	-	-	-
Interest & Other Debt Service	-	-	-
Capital Outlays	-	-	-
Total Expenditures	2,500,000	172,442	2,327,558
Excess of Revenues Over (Under) Expenditures	-	(5,379)	(5,379)
Other Financing Sources/(Uses)			
Insurance Recoveries	-	-	-
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	-	-	-
Transfers-Out	-	-	-
Total Other Financing Sources/(Uses)	-	-	-
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	-	(5,379)	(5,379)
Fund Balance as of January 1	-	-	-
Fund Balance as of December 31	\$ -	\$ (5,379)	\$ (5,379)

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP) to Actual**

For the Year Ended

December 31, 2008

	Special Revenue Fund Forest Counties		
	Budget	Actual Amounts	Variance with Final Budget- Positive (Negative)
	Final		
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	199,854	199,854
Charges for Services	-	-	-
Fines & Forfeits	-	-	-
Miscellaneous	-	-	-
Total Revenues	-	199,854	199,854
Expenditures			
Current:			
General Government Services	-	-	-
Security of Persons & Property	750,000	100,000	650,000
Utilities & Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Mental & Physical Health	-	-	-
Culture & Recreation	450,000	505,760	(55,760)
Debt Service:	-	-	-
Principal	-	-	-
Interest & Other Debt Service	-	-	-
Capital Outlays	-	-	-
Total Expenditures	1,200,000	605,760	594,240
Excess of Revenues Over (Under) Expenditures	(1,200,000)	(405,906)	794,094
Other Financing Sources/(Uses)			
Insurance Recoveries	-	-	-
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	-	-	-
Transfers-Out	-	(90,360)	(90,360)
Total Other Financing Sources/(Uses)	-	(90,360)	(90,360)
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	(1,200,000)	(496,266)	703,734
Fund Balance as of January 1	1,182,700	1,182,700	-
Fund Balance as of December 31	\$ (17,300)	\$ 686,434	\$ 703,734

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP) to Actual**

For the Year Ended

December 31, 2008

	Special Revenue Flood Control Zone District		
	Budget	Actual Amounts	Variance with
	Final		Final Budget- Positive (Negative)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines & Forfeits	-	-	-
Miscellaneous	-	-	-
Total Revenues	-	-	-
Expenditures			
Current:			
General Government Services	-	-	-
Security of Persons & Property	-	-	-
Utilities & Environment	200,000	101,171	98,829
Transportation	-	-	-
Economic Environment	-	-	-
Mental & Physical Health	-	-	-
Culture & Recreation	-	-	-
Debt Service:	-	-	-
Principal	-	-	-
Interest & Other Debt Service	-	-	-
Capital Outlays	-	-	-
Total Expenditures	200,000	101,171	98,829
Excess of Revenues Over (Under) Expenditures	(200,000)	(101,171)	98,829
Other Financing Sources/(Uses)			
Insurance Recoveries	-	-	-
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	-	-	-
Transfers-Out	-	-	-
Total Other Financing Sources/(Uses)	-	-	-
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	(200,000)	(101,171)	98,829
Fund Balance as of January 1	484,782	484,782	-
Fund Balance as of December 31	\$ 284,782	\$ 383,611	\$ 98,829

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP) to Actual**

For the Year Ended

December 31, 2008

	Special Revenue Fund Paths & Trails		
	Budget	Actual Amounts	Variance with Final Budget- Positive (Negative)
	Final		
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines & Forfeits	-	-	-
Miscellaneous	2,000	3,147	1,147
Total Revenues	2,000	3,147	1,147
Expenditures			
Current:			
General Government Services	-	-	-
Security of Persons & Property	-	-	-
Utilities & Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Mental & Physical Health	-	-	-
Culture & Recreation	-	-	-
Debt Service:	-	-	-
Principal	-	-	-
Interest & Other Debt Service	-	-	-
Capital Outlays	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	2,000	3,147	1,147
Other Financing Sources/(Uses)			
Insurance Recoveries	-	-	-
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	17,560	16,014	(1,546)
Transfers-Out	(70,000)	(240)	69,760
Total Other Financing Sources/(Uses)	(52,440)	15,774	68,214
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	(50,440)	18,921	69,361
Fund Balance as of January 1	119,241	119,241	-
Fund Balance as of December 31	\$ 68,801	\$ 138,162	\$ 69,361

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP) to Actual**

For the Year Ended

December 31, 2008

	Special Revenue Fund Distressed Counties		
	Budget	Actual Amounts	Variance with Final Budget- Positive (Negative)
	Final		
Revenues			
Taxes	\$ 800,000	\$ 1,224,237	\$ 424,237
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines & Forfeits	-	-	-
Miscellaneous	25,000	26,957	1,957
Total Revenues	825,000	1,251,194	426,194
Expenditures			
Current:			
General Government Services	-	-	-
Security of Persons & Property	-	-	-
Utilities & Environment	-	-	-
Transportation	-	-	-
Economic Environment	1,000,000	611,218	388,782
Mental & Physical Health	-	-	-
Culture & Recreation	-	-	-
Debt Service:	-	-	-
Principal	-	-	-
Interest & Other Debt Service	-	-	-
Capital Outlays	-	-	-
Total Expenditures	1,000,000	611,218	388,782
Excess of Revenues Over (Under) Expenditures	(175,000)	639,976	814,976
Other Financing Sources/(Uses)			
Insurance Recoveries	-	-	-
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	-	-	-
Transfers-Out	-	-	-
Total Other Financing Sources/(Uses)	-	-	-
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	(175,000)	639,976	814,976
Fund Balance as of January 1	3,013,179	3,013,179	-
Fund Balance as of December 31	\$ 2,838,179	\$ 3,653,155	\$ 814,976

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP) to Actual**

For the Year Ended

December 31, 2008

	Special Revenue Fund REET E-Technology		
	Budget	Actual Amounts	Variance with Final Budget- Positive (Negative)
	Final		
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	24,180	24,180
Charges for Services	-	-	-
Fines & Forfeits	-	-	-
Miscellaneous	-	-	-
Total Revenues	-	24,180	24,180
Expenditures			
Current:			
General Government Services	-	306	(306)
Security of Persons & Property	-	-	-
Utilities & Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Mental & Physical Health	-	-	-
Culture & Recreation	-	-	-
Debt Service:	-	-	-
Principal	-	-	-
Interest & Other Debt Service	-	-	-
Capital Outlays	-	-	-
Total Expenditures	-	306	(306)
Excess of Revenues Over (Under) Expenditures	-	23,874	23,874
Other Financing Sources/(Uses)			
Insurance Recoveries	-	-	-
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	-	-	-
Transfers-Out	-	-	-
Total Other Financing Sources/(Uses)	-	-	-
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	-	23,874	23,874
Fund Balance as of January 1	83,461	83,461	-
Fund Balance as of December 31	\$ 83,461	\$ 107,335	\$ 23,874

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP) to Actual**

For the Year Ended

December 31, 2008

	Special Revenue Fund Dispute Resolution		
	Budget	Actual Amounts	Variance with Final Budget- Positive (Negative)
	Final		
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	14,628	11,960	(2,668)
Intergovernmental	-	-	-
Charges for Services	34,770	37,558	2,788
Fines & Forfeits	-	-	-
Miscellaneous	-	-	-
Total Revenues	49,398	49,518	120
Expenditures			
Current:			
General Government Services	55,365	55,363	2
Security of Persons & Property	-	-	-
Utilities & Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Mental & Physical Health	-	-	-
Culture & Recreation	-	-	-
Debt Service:	-	-	-
Principal	-	-	-
Interest & Other Debt Service	-	-	-
Capital Outlays	-	-	-
Total Expenditures	55,365	55,363	2
Excess of Revenues Over (Under) Expenditures	(5,967)	(5,845)	122
Other Financing Sources/(Uses)			
Insurance Recoveries	-	-	-
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	5,000	5,000	-
Transfers-Out	-	-	-
Total Other Financing Sources/(Uses)	5,000	5,000	-
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	(967)	(845)	122
Fund Balance as of January 1	23,913	23,913	-
Fund Balance as of December 31	\$ 22,946	\$ 23,068	\$ 122

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP) to Actual**

For the Year Ended

December 31, 2008

	Special Revenue Fund		
	Community Development Block Grant		
	Budget	Actual Amounts	Variance with
	Final		Final Budget- Positive (Negative)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	958,000	329,710	(628,290)
Charges for Services	-	-	-
Fines & Forfeits	-	-	-
Miscellaneous	-	-	-
Total Revenues	958,000	329,710	(628,290)
Expenditures			
Current:			
General Government Services	-	-	-
Security of Persons & Property	-	-	-
Utilities & Environment	958,000	329,710	628,290
Transportation	-	-	-
Economic Environment	-	-	-
Mental & Physical Health	-	-	-
Culture & Recreation	-	-	-
Debt Service:	-	-	-
Principal	-	-	-
Interest & Other Debt Service	-	-	-
Capital Outlays	-	-	-
Total Expenditures	958,000	329,710	628,290
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources/(Uses)			
Insurance Recoveries	-	-	-
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	-	-	-
Transfers-Out	-	-	-
Total Other Financing Sources/(Uses)	-	-	-
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	-	-	-
Fund Balance as of January 1	-	-	-
Fund Balance as of December 31	\$ -	\$ -	\$ -

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP) to Actual**

For the Year Ended

December 31, 2008

	Special Revenue Fund Grant Award		
	Budget	Actual Amounts	Variance with Final Budget- Positive (Negative)
	Final		
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	53,893	52,067	(1,826)
Charges for Services	-	-	-
Fines & Forfeits	-	-	-
Miscellaneous	-	-	-
Total Revenues	53,893	52,067	(1,826)
Expenditures			
Current:			
General Government Services	-	-	-
Security of Persons & Property	60,122	51,008	9,114
Utilities & Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Mental & Physical Health	-	-	-
Culture & Recreation	-	-	-
Debt Service:	-	-	-
Principal	-	-	-
Interest & Other Debt Service	-	-	-
Capital Outlays	-	-	-
Total Expenditures	60,122	51,008	9,114
Excess of Revenues Over (Under) Expenditures	(6,229)	1,059	7,288
Other Financing Sources/(Uses)			
Insurance Recoveries	-	-	-
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	-	-	-
Transfers-Out	-	-	-
Total Other Financing Sources/(Uses)	-	-	-
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	(6,229)	1,059	7,288
Fund Balance as of January 1	32,318	32,318	-
Fund Balance as of December 31	\$ 26,089	\$ 33,377	\$ 7,288

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP) to Actual**

For the Year Ended

December 31, 2008

	Special Revenue Fund Election Reserve		
	Budget Final	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	13,000	9,649	(3,351)
Fines & Forfeits	-	-	-
Miscellaneous	-	3,443	3,443
Total Revenues	13,000	13,092	92
Expenditures			
Current:			
General Government Services	65,000	25,292	39,708
Security of Persons & Property	-	-	-
Utilities & Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Mental & Physical Health	-	-	-
Culture & Recreation	-	-	-
Debt Service:	-	-	-
Principal	-	-	-
Interest & Other Debt Service	-	-	-
Capital Outlays	50,367	-	50,367
Total Expenditures	115,367	25,292	90,075
Excess of Revenues Over (Under) Expenditures	(102,367)	(12,200)	90,167
Other Financing Sources/(Uses)			
Insurance Recoveries	-	-	-
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	-	-	-
Transfers-Out	-	-	-
Total Other Financing Sources/(Uses)	-	-	-
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	(102,367)	(12,200)	90,167
Fund Balance as of January 1	145,707	145,707	-
Fund Balance as of December 31	\$ 43,340	\$ 133,507	\$ 90,167

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP) to Actual**

For the Year Ended

December 31, 2008

**Special Revenue Fund
Auditor's O & M**

	Budget Final	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	60,000	66,735	6,735
Charges for Services	30,000	57,348	27,348
Fines & Forfeits	-	-	-
Miscellaneous	4,000	14,632	10,632
Total Revenues	94,000	138,715	44,715
Expenditures			
Current:			
General Government Services	210,000	77,663	132,337
Security of Persons & Property	-	-	-
Utilities & Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Mental & Physical Health	-	-	-
Culture & Recreation	-	-	-
Debt Service:	-	-	-
Principal	-	-	-
Interest & Other Debt Service	-	-	-
Capital Outlays	301,905	-	301,905
Total Expenditures	511,905	77,663	434,242
Excess of Revenues Over (Under) Expenditures	(417,905)	61,052	478,957
Other Financing Sources/(Uses)			
Insurance Recoveries	-	-	-
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	-	-	-
Transfers-Out	-	-	-
Total Other Financing Sources/(Uses)	-	-	-
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	(417,905)	61,052	478,957
Fund Balance as of January 1	521,940	521,940	-
Fund Balance as of December 31	\$ 104,035	\$ 582,992	\$ 478,957

December 31, 2008

**Variance with
Final Budget-
Positive (Negative)**

Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines & Forfeits	-	-	-
Miscellaneous	6,500	124,649	118,149
Total Revenues	6,500	124,649	118,149
Expenditures			
Current:			
General Government Services	-	-	-
Security of Persons & Property	36,000	12,061	23,939
Utilities & Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Mental & Physical Health	-	-	-
Culture & Recreation	-	-	-
Debt Service:	-	-	-
Principal	-	-	-
Interest & Other Debt Service	-	-	-
Capital Outlays	-	7,100	(7,100)
Total Expenditures	36,000	19,161	16,839
Excess of Revenues Over (Under) Expenditures	(29,500)	105,488	134,988
Other Financing Sources/(Uses)			
Insurance Recoveries			
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	-	-	-
Transfers-Out	-	-	-
Total Other Financing Sources/(Uses)	-	-	-
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	(29,500)	105,488	134,988
Fund Balance as of January 1	112,383	112,383	-
Fund Balance as of December 31	\$ 82,883	\$ 217,871	\$ 134,988

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP) to Actual**

For the Year Ended

December 31, 2008

**Special Revenue Fund
Sheriff's Airplane**

	Budget Final	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines & Forfeits	-	-	-
Miscellaneous	8,000	13,397	5,397
Total Revenues	8,000	13,397	5,397
Expenditures			
Current:			
General Government Services	-	-	-
Security of Persons & Property	-	-	-
Utilities & Environment	-	-	-
Transportation	12,814	11,151	1,663
Economic Environment	-	-	-
Mental & Physical Health	-	-	-
Culture & Recreation	-	-	-
Debt Service:	-	-	-
Principal	-	-	-
Interest & Other Debt Service	-	-	-
Capital Outlays	-	-	-
Total Expenditures	12,814	11,151	1,663
Excess of Revenues Over (Under) Expenditures	(4,814)	2,246	7,060
Other Financing Sources/(Uses)			
Insurance Recoveries	-	-	-
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	-	-	-
Transfers-Out	-	-	-
Total Other Financing Sources/(Uses)	-	-	-
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	(4,814)	2,246	7,060
Fund Balance as of January 1	16,329	16,329	-
Fund Balance as of December 31	\$ 11,515	\$ 18,575	\$ 7,060

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP) to Actual**

For the Year Ended

December 31, 2008

**Special Revenue Fund
Public Health**

	Budget Final	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	443,000	349,061	(93,939)
Intergovernmental	1,400,912	1,323,197	(77,715)
Charges for Services	272,650	272,286	(364)
Fines & Forfeits	-	-	-
Miscellaneous	36,808	97,832	61,024
Total Revenues	2,153,370	2,042,376	(110,994)
Expenditures			
Current:			
General Government Services	-	-	-
Security of Persons & Property	-	-	-
Utilities & Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Mental & Physical Health	3,630,467	3,371,879	258,588
Culture & Recreation	-	-	-
Debt Service:	-	-	-
Principal	-	-	-
Interest & Other Debt Service	-	-	-
Capital Outlays	-	6,301	(6,301)
Total Expenditures	3,630,467	3,378,180	252,287
Excess of Revenues Over (Under) Expenditures	(1,477,097)	(1,335,804)	141,293
Other Financing Sources/(Uses)			
Insurance Recoveries	-	-	-
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	1,007,445	1,007,445	-
Transfers-Out	-	-	-
Total Other Financing Sources/(Uses)	1,007,445	1,007,445	-
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	(469,652)	(328,359)	141,293
Fund Balance as of January 1	685,609	685,609	-
Fund Balance as of December 31	\$ 215,957	\$ 357,250	\$ 141,293

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP) to Actual**

For the Year Ended

December 31, 2008

	Special Revenue Fund Senior Transportation		
	Budget Final	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	316,100	58,100	(258,000)
Charges for Services	45,500	236,015	190,515
Fines & Forfeits	-	-	-
Miscellaneous	-	31,029	31,029
Total Revenues	361,600	325,144	(36,456)
Expenditures			
Current:			
General Government Services	-	-	-
Security of Persons & Property	-	-	-
Utilities & Environment	-	-	-
Transportation	-	-	-
Economic Environment	628,412	608,715	19,697
Mental & Physical Health	-	-	-
Culture & Recreation	-	-	-
Debt Service:	-	-	-
Principal	-	-	-
Interest & Other Debt Service	-	-	-
Capital Outlays	-	-	-
Total Expenditures	628,412	608,715	19,697
Excess of Revenues Over (Under) Expenditures	(266,812)	(283,571)	(16,759)
Other Financing Sources/(Uses)			
Insurance Recoveries	-	-	-
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	149,776	149,776	-
Transfers-Out	-	-	-
Total Other Financing Sources/(Uses)	149,776	149,776	-
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	(117,036)	(133,795)	(16,759)
Fund Balance as of January 1	172,168	172,168	-
Fund Balance as of December 31	\$ 55,132	\$ 38,373	\$ (16,759)

December 31, 2008

**Variance with
Final Budget-**

Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines & Forfeits	-	-	-
Miscellaneous	-	1	1
Total Revenues	-	1	1

Current:			
General Government Services	-	-	-
Security of Persons & Property	-	-	-
Utilities & Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Mental & Physical Health	-	-	-
Culture & Recreation	-	-	-
Debt Service:	-	-	-
Principal	-	-	-
Interest & Other Debt Service	-	-	-
Capital Outlays	-	-	-
Total Expenditures	-	-	-

Insurance Recoveries			
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	-	-	-
Transfers-Out	-	-	-
Total Other Financing Sources/(Uses)	-	-	-

Fund Balance as of January 1	32	32	-
Fund Balance as of December 31	\$ 32	\$ 33	\$ 1

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP) to Actual**

For the Year Ended

December 31, 2008

**Special Revenue Fund
Stadium**

	Budget Final	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues			
Taxes	\$ 180,800	\$ 222,890	\$ 42,090
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines & Forfeits	-	-	-
Miscellaneous	4,200	5,607	1,407
Total Revenues	185,000	228,497	43,497
Expenditures			
Current:			
General Government Services	-	-	-
Security of Persons & Property	-	-	-
Utilities & Environment	-	-	-
Transportation	-	-	-
Economic Environment	179,002	166,178	12,824
Mental & Physical Health	-	-	-
Culture & Recreation	-	-	-
Debt Service:	-	-	-
Principal	-	-	-
Interest & Other Debt Service	-	-	-
Capital Outlays	-	-	-
Total Expenditures	179,002	166,178	12,824
Excess of Revenues Over (Under) Expenditures	5,998	62,319	56,321
Other Financing Sources/(Uses)			
Insurance Recoveries	-	-	-
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	-	-	-
Transfers-Out	(16,000)	(16,000)	-
Total Other Financing Sources/(Uses)	(16,000)	(16,000)	-
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	(10,002)	46,319	56,321
Fund Balance as of January 1	187,257	187,257	-
Fund Balance as of December 31	\$ 177,255	\$ 233,576	\$ 56,321

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP) to Actual**

For the Year Ended

December 31, 2008

	Special Revenue Fund Senior Services		
	Budget	Actual Amounts	Variance with Final Budget- Positive (Negative)
	Final		
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	319,452	335,425	15,973
Charges for Services	149,000	121,785	(27,215)
Fines & Forfeits	-	-	-
Miscellaneous	146,998	168,681	21,683
Total Revenues	615,450	625,891	10,441
Expenditures			
Current:			
General Government Services	-	-	-
Security of Persons & Property	-	-	-
Utilities & Environment	-	-	-
Transportation	-	-	-
Economic Environment	861,459	797,436	64,023
Mental & Physical Health	-	-	-
Culture & Recreation	215,281	185,139	30,142
Debt Service:	-	-	-
Principal	-	-	-
Interest & Other Debt Service	-	-	-
Capital Outlays	-	72,547	(72,547)
Total Expenditures	1,076,740	1,055,122	21,618
Excess of Revenues Over (Under) Expenditures	(461,290)	(429,231)	32,059
Other Financing Sources/(Uses)			
Insurance Recoveries	-	-	-
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	369,536	399,536	30,000
Transfers-Out	-	-	-
Total Other Financing Sources/(Uses)	369,536	399,536	30,000
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	(91,754)	(29,695)	62,059
Fund Balance as of January 1	216,641	216,641	-
Fund Balance as of December 31	\$ 124,887	\$ 186,946	\$ 62,059

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP) to Actual**

For the Year Ended

December 31, 2008

**Debt Service Fund
2003 Bond Redemption**

	Budget Final	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines & Forfeits	-	-	-
Miscellaneous	-	31	31
Total Revenues	-	31	31
Expenditures			
Current:			
General Government Services	-	-	-
Security of Persons & Property	-	-	-
Utilities & Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Mental & Physical Health	-	-	-
Culture & Recreation	-	-	-
Debt Service:	-	-	-
Principal	345,000	345,000	-
Interest & Other Debt Service	457,428	455,730	1,698
Capital Outlays	-	-	-
Total Expenditures	802,428	800,730	1,698
Excess of Revenues Over (Under) Expenditures	(802,428)	(800,699)	1,729
Other Financing Sources/(Uses)			
Insurance Recoveries	-	-	-
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	802,500	800,428	(2,072)
Transfers-Out	-	-	-
Total Other Financing Sources/(Uses)	802,500	800,428	(2,072)
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	72	(271)	(343)
Fund Balance as of January 1	1,422	1,422	-
Fund Balance as of December 31	\$ 1,494	\$ 1,151	\$ (343)

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP) to Actual**

For the Year Ended

December 31, 2008

		Debt Service Fund 1999 Bond Redemption	
	Budget	Actual Amounts	Variance with Final Budget- Positive (Negative)
	Final		
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines & Forfeits	-	-	-
Miscellaneous	-	135	135
Total Revenues	-	135	135
Expenditures			
Current:			
General Government Services	-	-	-
Security of Persons & Property	-	-	-
Utilities & Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Mental & Physical Health	-	-	-
Culture & Recreation	-	-	-
Debt Service:			
Principal	195,000	195,000	-
Interest & Other Debt Service	308,958	307,261	1,697
Capital Outlays	-	-	-
Total Expenditures	503,958	502,261	1,697
Excess of Revenues Over (Under) Expenditures	(503,958)	(502,126)	1,832
Other Financing Sources/(Uses)			
Insurance Recoveries			
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	504,957	501,957	(3,000)
Transfers-Out	-	-	-
Total Other Financing Sources/(Uses)	504,957	501,957	(3,000)
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	999	(169)	(1,168)
Fund Balance as of January 1	5,287	5,287	-
Fund Balance as of December 31	\$ 6,286	\$ 5,118	\$ (1,168)

December 31, 2008

**Variance with
Final Budget-
Positive (Negative)**

Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines & Forfeits	-	-	-
Miscellaneous	-	135	135
Total Revenues	-	135	135
Expenditures			
Current:			
General Government Services	-	-	-
Security of Persons & Property	-	-	-
Utilities & Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Mental & Physical Health	-	-	-
Culture & Recreation	-	-	-
Debt Service:	-	-	-
Principal	275,000	275,000	-
Interest & Other Debt Service	243,480	242,586	894
Capital Outlays	-	-	-
Total Expenditures	518,480	517,586	894
Excess of Revenues Over (Under) Expenditures	(518,480)	(517,451)	1,029
Other Financing Sources/(Uses)			
Insurance Recoveries			
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	517,479	516,980	(499)
Transfers-Out	-	-	-
Total Other Financing Sources/(Uses)	517,479	516,980	(499)
Excess of Revenues & Other Financing Sources/			
 (Uses) Over (Under) Expenditures	(1,001)	(471)	530
Fund Balance as of January 1	5,552	5,552	0
Fund Balance as of December 31	\$ 4,551	\$ 5,081	\$ 530

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP) to Actual**

For the Year Ended

December 31, 2008

**Debt Service Fund
2007 Bond Redemption**

	Budget Final	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits		-	-
Intergovernmental		-	-
Charges for Services		-	-
Fines & Forfeits		-	-
Miscellaneous	316,707	316,206	(501)
Total Revenues	316,707	316,206	(501)
Expenditures			
Current:			
General Government Services		-	-
Security of Persons & Property		-	-
Utilities & Environment		-	-
Transportation		-	-
Economic Environment		-	-
Mental & Physical Health		-	-
Culture & Recreation		-	-
Debt Service:			
Principal	172,005	172,004	1
Interest & Other Debt Service	144,702	144,202	500
Capital Outlays		-	-
Total Expenditures	316,707	316,206	501
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources/(Uses)			
Insurance Recoveries		-	-
Proceeds from Sale of Capital Assets		-	-
Transfers-In	-	-	-
Transfers-Out		-	-
Total Other Financing Sources/(Uses)	-	-	-
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	-	-	-
Fund Balance as of January 1	-	-	-
Fund Balance as of December 31	\$ -	\$ -	\$ -

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP) to Actual**

For the Year Ended

December 31, 2008

	Capital Projects Fund Land Acquisition		
	Budget	Actual Amounts	Variance with Final Budget- Positive (Negative)
	Final		
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	68,612	68,612
Charges for Services	-	-	-
Fines & Forfeits	-	-	-
Miscellaneous	35,000	53,299	18,299
Total Revenues	35,000	121,911	86,911
Expenditures			
Current:			
General Government Services	-	204,502	(204,502)
Security of Persons & Property	-	-	-
Utilities & Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Mental & Physical Health	-	-	-
Culture & Recreation	-	-	-
Debt Service:			
Principal	-	-	-
Interest & Other Debt Service	-	-	-
Capital Outlays	395,000	70,412	324,588
Total Expenditures	395,000	274,914	120,086
Excess of Revenues Over (Under) Expenditures	(360,000)	(153,003)	206,997
Other Financing Sources/(Uses)			
Insurance Recoveries			
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	-	-	-
Transfers-Out	-	-	-
Total Other Financing Sources/(Uses)	-	-	-
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	(360,000)	(153,003)	206,997
Fund Balance as of January 1	1,475,362	1,475,362	-
Fund Balance as of December 31	\$ 1,115,362	\$ 1,322,359	\$ 206,997

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP) to Actual**

For the Year Ended

December 31, 2008

**Capital Projects Fund
2003 Construction Fund**

	Budget		Variance with Final Budget- Positive (Negative)
	Final	Actual Amounts	
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines & Forfeits	-	-	-
Miscellaneous	-	-	-
Total Revenues	-	-	-
Expenditures			
Current:			
General Government Services	-	-	-
Security of Persons & Property	-	-	-
Utilities & Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Mental & Physical Health	-	-	-
Culture & Recreation	-	-	-
Debt Service:			
Principal	-	-	-
Interest & Other Debt Service	-	-	-
Capital Outlays	250,000	21,420	228,580
Total Expenditures	250,000	21,420	228,580
Excess of Revenues Over (Under) Expenditures	(250,000)	(21,420)	228,580
Other Financing Sources/(Uses)			-
Insurance Recoveries			
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	250,000	25,000	(225,000)
Transfers-Out	-	-	-
Total Other Financing Sources/(Uses)	250,000	25,000	(225,000)
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	-	3,580	3,580
Fund Balance as of January 1	673	673	-
Fund Balance as of December 31	\$ 673	\$ 4,253	\$ 3,580